



Trustees' Financial Summary

FY2015-16

Submit ID: 1231-35604583

**** Recalculated ****

05 Carbon County

1231 Luther Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Andrea Mohammadi **Phone #:** (406) 446-2480

(Signature)

(Date)

Chair, Board of Trustees: Scott Heimer

(Signature)

(Date)

County Superintendant Jane Swanson-Webb

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Misc Interest	STATE		
003	Local Sources Revenue	LOCAL		
004	Contributions and Donations	LOCAL		
005	Revenue from Federal Source	FEDERAL		
006	Title II Part A	FEDERAL		84.367
007	Goldman Sachs	LOCAL		
008	Teachers Aide	LOCAL		
118	Bus Driver	STATE		
144	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
145	Title II Part A	FEDERAL		84.367
154	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
155	Title IV REAP	FEDERAL		84.186A
156	Title IV REAP	FEDERAL		
174	Jackson School Funds	LOCAL		
234	Investment on Interest	LOCAL	1900	
244	Local Source WalMart Grant	LOCAL	1900	
254	Local Source Art Grant	LOCAL	1920	
255	Local Source Art Grant	LOCAL		
264	State OTO Capital Invest & Deferred Maintenance	STATE	3660	state
265	Deferred Maintenance & Energy Efficiency	STATE		NA
324	State IEFA K-12 Grant	STATE	3290	
334	Local Source Alaska Pilots	LOCAL	1900	
335	Alaskan Pilot	LOCAL		
504	M.S.S. Transfer funds from 110 to 161	LOCAL	1900	
514	M.S.S. Transfer funds from 111 to 161	LOCAL	1900	
899	Adjustment	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,278.80	53,392.73	65,706.51	5,617.23
02	Taxes Receivable - Real and Personal (120-149)	3,196.88		380.52	
03	Taxes Receivable - Protested (150-159)	15.00	4.54	4.24	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,490.68	53,397.27	66,091.27	5,617.23
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,211.88	4.54	384.76	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	16,278.80	53,392.73	65,706.51	5,617.23
52	TOTAL FUND BALANCE/EQUITY	16,278.80	53,392.73	65,706.51	5,617.23
53	TOTAL LIABILITIES AND FUND BALANCE	19,490.68	53,397.27	66,091.27	5,617.23

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	819.98	12,636.67	44,458.98	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	0.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	819.99	12,636.67	44,458.98	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	0.01			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	819.98	12,636.67	44,458.98	
52	TOTAL FUND BALANCE/EQUITY	819.98	12,636.67	44,458.98	
53	TOTAL LIABILITIES AND FUND BALANCE	819.99	12,636.67	44,458.98	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(2,596.66)			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	732.75			732.72
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(1,863.91)			732.72
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	732.75			732.72
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(2,596.66)			
52	TOTAL FUND BALANCE/EQUITY	(2,596.66)			
53	TOTAL LIABILITIES AND FUND BALANCE	(1,863.91)			732.72

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,756.40		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		4,756.40		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		4,756.40		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		4,756.40		
53	TOTAL LIABILITIES AND FUND BALANCE		4,756.40		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	77,955.16	81,290.65
1112	District Levy - Personal Property	214.83	363.50
1114	District Levy - Pers Prop/Mobile Homes	150.29	519.37
1190	Penalties and Interest on Taxes	379.41	252.71
1510	Interest Earnings	250.96	401.96
1900	Other Revenue from Local Sources	495.84	2,724.83
3110	Direct State Aid	97,254.59	103,578.75
3111	Quality Educator	15,210.00	15,565.00
3113	Indian Education For All	693.60	709.92
3115	State Spec Ed Allowable Cost Pymt to Districts	5,057.05	9,456.79
3116	Data For Achievement	510.00	680.00
3118	Natural Resource Development	693.05	1,162.84
3120	State Guaranteed Tax Base Aid	9,974.38	10,208.88
3444	State School Block Grant	14,112.88	14,112.88
3445	State Combined Fund School Block Grant	900.93	0.00
3446	SB96 Block Grant Reimbursement	305.84	0.00
3447	SB96 Combined Block Grant Reimbursement	111.81	0.00
3460	Montana Oil and Gas Tax	334.47	369.28
6100	Material Prior Period Revenue Adjustments	0.00	3,087.81
899	Adjustment		
6100	Material Prior Period Revenue Adjustments	0.00	-13,947.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		224,605.09	230,538.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	137,346.85	145,696.79
			2XX	Personal Services - Employee Benefits	2,640.07	8,495.48
			3XX	Purchased Professional and Technical Services	14,182.00	1,753.00
			5XX	Other Purchased Services	336.00	253.00
			6XX	Supplies and Materials	6,965.59	11,492.83
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	9,389.20	7,166.68
			3XX	Purchased Professional and Technical Services	1,674.20	3,667.56
			5XX	Other Purchased Services	1,908.81	2,407.91
			6XX	Supplies and Materials	3,972.65	4,799.89
			810	Dues and Fees	416.00	473.12

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	9,740.81	7,635.97	
		2XX	Personal Services - Employee Benefits	875.11	0.00	
		3XX	Purchased Professional and Technical Services	345.18	2,744.07	
		4XX	Purchased Property Services	23,331.07	11,779.74	
		5XX	Other Purchased Services	625.25	885.25	
		6XX	Supplies and Materials	2,467.33	2,295.69	
		8XX	Other Expenditures	919.57	761.50	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	7,012.05	606.79	
		2XX	Personal Services - Employee Benefits	0.00	155.00	
		5XX	Other Purchased Services	0.00	211.88	
		6XX	Supplies and Materials	263.00	0.00	
		21XX Support Services - Students				
		3XX	Purchased Professional and Technical Services	0.00	5,834.89	
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	19.85	159.00	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
		6XX	Supplies and Materials	423.12	0.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
		6XX	Supplies and Materials	675.36	0.00	
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	187.92	114.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		810	Dues and Fees	900.00	0.00	
	910 Food Services					
		31XX Food Services				
		1XX	Personal Services - Salaries	0.00	11,549.33	
		4XX	Purchased Property Services	85.00	0.00	
		6XX	Supplies and Materials	3,203.43	12,249.35	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				229,905.42	243,188.72	



Trustees' Financial Summary

FY2015-16

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05 Carbon County

1231 Luther Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	49,651.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	230,538.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	243,188.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 20,722.07 (4b)	-20,722.07	
	-20,722.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,278.80	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	56,122.68	1,028.27
	1112 District Levy - Personal Property	165.82	0.00
	1114 District Levy - Pers Prop/Mobile Homes	105.92	173.91
	1190 Penalties and Interest on Taxes	281.07	56.08
	1510 Interest Earnings	240.60	432.13
	1900 Other Revenue from Local Sources	63.82	0.00
	2220 County On-Schedule Trans Reimb	3,078.00	0.00
	3210 State On-Schedule Trans Reimb	3,377.25	1,539.00
	3444 State School Block Grant	1,624.09	1,624.09
	3446 SB96 Block Grant Reimbursement	160.11	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	3,545.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		65,219.36	8,398.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	3,252.50	3,148.35
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	8,754.78	11,280.22
			2XX Personal Services - Employee Benefits	875.10	0.00
			4XX Purchased Property Services	422.66	280.20
			5XX Other Purchased Services	8,791.29	1,583.86
			6XX Supplies and Materials	17.46	1,584.59
			8XX Other Expenditures	0.00	513.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,113.79	18,390.66



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					63,384.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,398.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,390.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					53,392.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,007.94	9,574.61
	1112 District Levy - Personal Property	9.13	43.27
	1114 District Levy - Pers Prop/Mobile Homes	6.88	44.45
	1190 Penalties and Interest on Taxes	16.69	24.50
	1510 Interest Earnings	299.72	431.49
	1900 Other Revenue from Local Sources	67.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,408.29</u>	<u>10,118.32</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					55,588.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,118.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					65,706.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		29.51	0.02
	1611 National School Lunch Program		0.00	7,693.19
	1621 Lunch Sales		10,444.94	0.00
	1900 Other Revenue from Local Sources		0.00	49.33
	3220 State Food Services Match		0.00	49.93
	4100 Federal Miscellaneous Grants - Direct from Feds		6,254.06	0.00
	4550 Federal Child Nutrition		0.00	2,804.47
899	Adjustment			
	6100 Material Prior Period Revenue Adjustments		0.00	-5,548.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			16,728.51	5,048.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value
	910				
		31XX			
			1XX Personal Services - Salaries	12,573.09	0.00
			6XX Supplies and Materials	13,304.03	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,877.12	0.00

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						569.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,048.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,617.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	776.88	0.00
	1114 District Levy - Pers Prop/Mobile Homes	12.62	3.43
	1190 Penalties and Interest on Taxes	14.79	0.42
	1510 Interest Earnings	3.88	5.87
	1900 Other Revenue from Local Sources	2.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>810.26</u>	<u>9.72</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	810.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	819.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	99.97	139.35
	1900 Other Revenue from Local Sources	0.00	252.30
	2240 County Retirement Distribution	36,318.46	16,778.11
899	Adjustment		
	6100 Material Prior Period Revenue Adjustments	0.00	-363.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36,418.43</u>	<u>16,805.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	21,257.54	23,290.09
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	1,098.18	1,001.82
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	572.13	538.09
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	640.80	853.41
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	250.02	99.04
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	14.38	0.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	225.69	0.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	0.00	8.73
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	646.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>24,705.60</u>	<u>25,791.18</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					21,621.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,805.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,791.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,636.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
002	Misc Interest	
	1510 Interest Earnings	356.51
003	Local Sources Revenue	
	1900 Other Revenue from Local Sources	50.00
004	Contributions and Donations	
	1920 Contributions/Donations from Private Sources	11,443.50
005	Revenue from Federal Source	
	4100 Federal Miscellaneous Grants - Direct from Feds	11,596.64
006	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,927.00
899	Adjustment	
	6100 Material Prior Period Revenue Adjustments	8,457.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,830.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
007	Goldman Sachs				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			15,000.00
		007 Subtotal			15,000.00
008	Teachers Aide				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			32.50
		008 Subtotal			32.50
145	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		5XX Other Purchased Services			3,581.16
	221X Improvement of Instruction Services				
		5XX Other Purchased Services			167.28
		145 Subtotal			3,748.44
155	Title IV REAP				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			6,424.45
		2XX Personal Services - Employee Benefits			1,040.10
		155 Subtotal			7,464.55



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
156	Title IV REAP				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,600.00
			2XX Personal Services - Employee Benefits		504.90
			6XX Supplies and Materials		2,212.25
			156 Subtotal		9,317.15
254	Local Source Art Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,343.35
			2XX Personal Services - Employee Benefits		66.22
			6XX Supplies and Materials		654.50
			254 Subtotal		3,064.07
255	Local Source Art Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		241.25
			255 Subtotal		241.25
264	State OTO Capital Invest & Deferred Maintenance				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			5XX Other Purchased Services		0.00
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			5XX Other Purchased Services		1,100.00
			264 Subtotal		1,100.00
265	Deferred Maintenance & Energy Efficiency				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			5XX Other Purchased Services		0.00
			265 Subtotal		0.00
335	Alaskan Pilot				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		632.59
			335 Subtotal		632.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					40,600.55



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					49,228.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,830.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,600.55 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,458.98 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Misc Interest	356.51	0.00	356.51
003 Local Sources Revenue	50.00	0.00	50.00
004 Contributions and Donations	11,443.50	0.00	11,443.50
005 Revenue from Federal Source	11,596.64	0.00	11,596.64
006 Title II Part A	3,927.00	0.00	3,927.00
007 Goldman Sachs	0.00	15,000.00	-15,000.00
008 Teachers Aide	0.00	32.50	-32.50
145 Title II Part A	0.00	3,748.44	-3,748.44
155 Title IV REAP	0.00	7,464.55	-7,464.55
156 Title IV REAP	0.00	9,317.15	-9,317.15
254 Local Source Art Grant	0.00	3,064.07	-3,064.07
255 Local Source Art Grant	0.00	241.25	-241.25
264 State OTO Capital Invest & Deferred Maintenance	0.00	1,100.00	-1,100.00
265 Deferred Maintenance & Energy Efficiency	0.00	0.00	0.00
335 Alaskan Pilot	0.00	632.59	-632.59
899 Adjustment	8,457.12	0.00	8,457.12
Total	35,830.77	40,600.55	-4,769.78



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	301.87	0.00
	1510 Interest Earnings	10.09	40.65
	1900 Other Revenue from Local Sources	0.00	12,600.00
	3281 State Technology Aid	230.86	243.26
	3445 State Combined Fund School Block Grant	0.00	900.93
899 Adjustment			
	6100 Material Prior Period Revenue Adjustments	0.00	-255.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>542.82</u>	<u>13,529.75</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			4XX Purchased Property Services	451.45	2,497.00
			7XX Property and Equipment Acquisition	0.00	11,666.53
			8XX Other Expenditures	0.00	303.95
	23XX Support Services - General Administration				
			810 Dues and Fees	0.00	2,007.90
999 Undistributed					
	9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	1,100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,551.45</u>	<u>16,475.38</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	1,448.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,529.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,475.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	1,100.00	(4b)
	-1,100.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-2,596.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	104.27	42.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>104.27</u>	<u>42.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		0.00	160.00
		6XX Supplies and Materials		0.00	6,100.00
504	M.S.S. Transfer funds from 110 to 161				
	190 School Safety Projects				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		14,566.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,566.50</u>	<u>6,260.00</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	10,974.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,260.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,756.40	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	8,479.55	606.79
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	137,346.85	160,295.81
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,105.44	2,421.35
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	69.95	83.60
XX	XXX 26XX 41X	Energy Utility Services	13,716.91	8,323.74
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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05 Carbon County

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,838.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,838.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,612.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,967.29
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,967.56
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 1231-35604583

**** Recalculated ****

05 Carbon County

1231 Luther Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	606.79	0.00	0.00	0.00	0.00
280	1XXX	2XX	155.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	211.88	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	5,834.89	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	159.00	0.00	0.00	0.00	0.00
Totals			6,967.56	0.00	0.00	0.00	0.00

6,967.56

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 1231-35604583

05 Carbon County

**** Recalculated ****

1231 Luther Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	208,396.50	0.00	0.00	0.00	208,396.50
Machinery and Equipment	75,660.00	0.00	0.00	0.00	75,660.00
Totals at Historical Cost	284,056.50	0.00	0.00	0.00	284,056.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	284,056.50	0.00	0.00	0.00	284,056.50

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 1231-35604583

**** Recalculated ****

05 Carbon County

1231 Luther Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	1.00	0.00	0.00	0.00	1.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1.00	0.00	0.00	0.00	1.00	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 1231-35604583

**** Recalculated ****

05 Carbon County

1231 Luther Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - TRS	0.00	181,856.00	0.00	181,856.00